

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
	Depends on the district: building permit; shoreline area permit; special area management use permit; conditional use permit type one; etc. (Fee information is forthcoming)	None
Honolulu		
Honolulu		
Idaho		
Ada		
Boise	Conditional Use Permit (if over 70 feet): \$265; Zoning Certificate (if under 70 feet): \$45; New ordinance will change current requirements (i.e. zoning certificates will be eliminated) (Boise City Zoning & Planning)	
Illinois		
Cook		

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SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Chicago	None			1% on sale of tangible personal property and service subject to state ROT & SOT (does not apply to telecom services)	None
Indiana Johnson	None		None		
Indianapolis	None			None	None
Iowa					
Polk	None		1% on gross receipts from the sale of telecom services, including wireless services billed to a service address within the county (Iowa Code § 422B.8)		
Des Moines	None			None (A city may only impose a tax on or before 1/1/98 if the city's corporate boundaries include areas of two counties, and the city residents only live in one county, which elected to impose the local option tax. (Iowa Code § 422B.8)	None
Kansas					

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SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	None	No	Either occupation tax of 5% (Municipal Code § 8-11-2), or telecommunication tax of 5% (Municipal Code § 8-11-17)	None
Chicago				
Indiana				
Johnson				None
	None	No	None	None
Indianapolis				
Iowa				
		Yes		None
Polk				
	None	No	None	None
Des Moines				
Kansas				

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STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	
	Wireless Locally Assessed?	Intangibles		911 Fee (locally administered)
Chicago	N/A	N/A	5% of the gross charge for such telecommunications purchased at retail from a retailer (Chicago Telecommunications Tax) (Chicago Municipal Code § 3-70-030)	\$1.25/month imposed on cellular users; (A lawsuit was recently filed against the city, claiming that the city does not have the authority to impose the \$1.25 fee charged to mobile phone users.) (Chicago Tribune 8/16/97)
Indiana				
Johnson	See State Assessment	N/A	N/A	None
Indianapolis	N/A	N/A	N/A	70¢/month/line or cellular phone (May increase to \$1.90 after 8/10/98 meeting of County Commissioners) ("Tax On Phone Bills Could Increase," The Indianapolis Star, 6/23/98)
Iowa				
Polk	N/A	N/A	N/A	None
Des Moines	Locally assessed at 100% of actual value (Ia. Code §§ 441.17, 441.21)	Local assessments, including those of cable and cellular companies, may not include intangible values. The intangible cellular license, as well as any computer software owned by a cellular company is not taxable for property tax purposes. (Michigan Wisconsin Pipe Line Company v. Iowa State Board of Tax Review, Supreme Court of Iowa, May 22, 1985, No. 84-1240; Heritage Cablevision v. Board of Revenue of the City of Mason City, 457 N.W.2d 594 (Iowa 1990))	N/A	50¢/month/line (Minimum of 50¢ surcharge to be imposed on cell phones, beginning on or about 1/1/99) ("Safety To Cost Cell Phone Owners," The Des Moines Register, 5/16/98) (Ia. Stat. Ann. 34A.2)
Kansas				

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STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
	Tower Permit \$50-\$500; Fence Permit (if over five feet) \$100; Building for controls - minimum \$75; If tower built in concrete, construction fee of \$12.10; Control building/box concrete slab is approximately \$12.10; Zoning fee \$50	
Chicago		
Indiana		
Johnson		
	Indianapolis has not incorporated antenna/tower fees into its municipal code; Metropolitan Dept. of Planning and Zoning	
Indianapolis		
Iowa		
	Information is forthcoming	
Polk		
Des Moines		
Kansas		

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SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Wichita	None		2% on gross receipts from the sale of telecom services that originate or terminate in the county and are billed to a service address therein (Kan. St. Ann. §§ 12-187, 189)		
Wichita	None			None	None
Kentucky					
Bullitt & Jefferson	None, but see Business Occupation License Tax		None		
Louisville	None, but see Business Occupation License Tax			None	None
Louisiana					

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LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
		Yes		None
Wichita				
Wichita	None	No	None	
Kentucky				
			3% Utility Gross Receipts License Tax imposed by school districts in Bullitt County on receipts from the provision of telecommunication services within the county (including wireless services) (Ky. Rev. St. Ann. § 160.613)	None
Bullitt & Jefferson				
	None	No		None
Louisville				
Louisiana				

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PROPERTY TAX				
STATE (LOCALITY)	Wireless Locally Assessed?	Intangibles	Business Occupation and License Tax	911 Fee (locally administered)
	Locally assessed at 25% of its fair market value in money (KS Const. Art. 11 § 1; Kan. St. Ann. §§ 79-1411b, 79-1412a, 79-101, 79-501, 79-1439)	Counties are authorized to impose a tax upon the gross earnings derived from money, notes and other evidence of debt having a tax situs in the county. The rate of tax may be 0.125% of total gross earnings, or any multiple thereof but not exceeding 0.75%, derived during the tax year of the taxpayer ending during the preceding calendar year. Cities and townships are also authorized to levy a tax upon the gross earnings derived from money, notes and other evidence of debt having a tax situs in the city or township. The rate of tax may be 0.125% of total gross earnings, or any multiple thereof but not exceeding 2.25%, derived during the tax year of the taxpayer ending during the preceding calendar year (Kan. St. Ann. §§ 12-1, 101 through 12-1, 109, 79-3109)	N/A	Does not apply to wireless
Wichita				
Wichita	N/A	N/A	N/A	Does not apply to wireless
Kentucky				
	See State Assessment	See State Assessment	2.2% on net profits from activities conducted in the county (combined rate in Louisville & Jefferson County (1.25% for the City of Louisville or Jefferson County, depending upon where the taxable amounts were earned; 0.2% for mass transit purposes; plus 0.75% for public school boards in Jefferson County, including Louisville) (Ky. Rev. St. Ann. §§ 92.281, 91.200, 160.482, 160.483)	Does not apply to wireless
Bullitt & Jefferson				
	N/A	N/A	See above	Does not apply to wireless
Louisville				
Louisiana				

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STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
	Information is forthcoming	
Witchita		
Witchita		
Kentucky		
Bullitt & Jefferson	Information is forthcoming	
Louisville		
Louisiana		

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SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Jefferson Davis Parish	None		2% on sales of tangible personal property and intrastate/intraparish telecom services billed to a billing address in the parish. (La. Rev. St. Ann. § 33.2721.7(A)) Note, however, localities are prohibited from taxing telecom services not in effect on July 1, 1990 (La. Rev. St. Ann. § 47.301(14))		
New Orleans	None			None	None
Maine					
Cumberland	None		None		
Portland	None			None	None
Maryland					
Anne Arundel	None		8% on residential, commercial and industrial local exchange service originating within the county (Anne Arundel Code § 7-406)		
Baltimore	None			12% on the gross sales price of all sales of telephone and pager services to persons in the city, and local exchange service originating in the city. Approval to extend the tax to wireless service is anticipated (Baltimore Code Art. 28 § 55)	None
Massachusetts					
Essex	None		None		

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SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
		Yes (La. Rev. St. Ann. § 47.301(14))		None
Jefferson Davis Parish				
New Orleans	None	No	None	None
Maine				
Cumberland				None
	None	No	None	
Portland				
Maryland				
Anne Arundel		No		None
	None	See sales & use tax	None	None
Baltimore				
Massachusetts				
				None
Essex				

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PROPERTY TAX				
STATE (LOCALITY)	Wireless Locally Assessed?	Intangibles	Business Occupation and License Tax	911 Fee (locally administered)
	The parish assessors assess all the taxable property of a cellular communications company situated in their parish. Real property is reappraised and reassessed at least four years. Personal Property is reappraised and reassessed every year. LA R.S. 47 § 1957. LA Reg. § 121.	The Louisiana Constitution exempts most intangible personal property from property taxation. LA Const. Art. 7, § 21.	N/A	Caddo Parish: Emergency Telephone Surcharge of 1\$ per cellular telephone number; St. Tammy Parish: Emergency Telephone Surcharge of 60¢/month/cellular telephone number (La. Stat. Ann. 33:9106)
Jefferson Davis Parish				
New Orleans	N/A	N/A	N/A	None
Maine				
Cumberland	N/A	N/A	N/A	None
	Real property of telecommunications companies is assessed at the local level. Non-telecommunications personal property or telecommunications personal property owned or leased by a person who is not a telecommunications business is assessed by the municipal assessor in the municipality where the property is located on the assessment date. Maine Revised Statutes, Section 457(4).	The Maine Constitution authorizes the legislature to impose a property tax on intangible personal property. Currently, there is no statutory provision imposing property tax on intangible personal property. Maine Constitution, Article IX, Section 8.	N/A	None
Portland				
Maryland				
Anne Arundel	The county supervisor assesses the real property of cellular communications company. Maryland Annotated Code, Property Tax Article, Section 8-104.	Intangible personal property is not subject to assessment and property tax. Maryland Annotated Code, Property Tax Article, Section 6-101(b).	N/A	See State 911
	N/A	N/A	N/A	None
Baltimore				
Massachusetts				
	N/A	N/A	N/A	None
Essex				

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STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
	Information is forthcoming	
Jefferson Davis Parish		
New Orleans	Sprint leases Gonzalez City property for its towers at \$14400 per year for 5 years.	
Maine		
Cumberland	Permit application fees are \$750	
Portland		
Maryland		
Anne Arundel		
Baltimore	Permit: \$45 for tower between 0-50 ft, \$50 for tower between 50-100 feet, \$75 for tower over 100 feet, and \$10 per \$1000 of the cost of construction (Dept. of Planning Engineers)	
Massachusetts		
Essex	Sprint Spectrum leases property from Halbrook County for its antennas, at a lease rate of \$28500, broken down as follows: \$8750 in filing fees, \$8750 in refundable review fees, \$1000 in landscaping fees and a \$10000 bond. Putnam County leases a city water tower for placement of a cellular antenna. The lease terms require \$1150 per month for 5 years with five successive five year renewal periods.	

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SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Boston	None			None	None
Michigan					
Oakland	None		None		
	None				None
Detroit				None	
Minnesota					
Dakota	None		None		
	None			5% on sales of tangible personal property and certain services, including telecom services originating and terminating within the city and billed to a billing address there (Mn. Muni. Code ch. 396, Laws 1986)	None
Minneapolis					
Mississippi					
	None		None		
Madison					

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SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	None	No	None	None
Boston				
Michigan				
Oakland				None
	None	No	None	5% on amounts paid for intrastate telephone service that originates and terminates in the state and is billed within the city. Does not currently apply to wireless service (Mi. St. Ann. § 141.1152)
Detroit				
Minnesota				
Dakota				None
	None	Yes	None	None
Minneapolis				
Mississippi				
				None
Madison				

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STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	911 Fee (locally administered)
	Wireless Locally Assessed?	Intangibles		
	The local assessing officials for each city or town value and assess the real property of telephone companies, including cellular providers. Commercial real estate, including property of cellular providers, is classified as "Class three, commercial" property. There are four classes of real property, each of which is responsible for a fixed percentage of the total tax burden. Massachusetts General Laws, Chapter 59, Section 2A.	Intangible personal property is exempt from property tax. Massachusetts General Laws, Chapter 59, Section 5, Clause 24.	N/A	None
Boston				
Michigan				
Oakland	N/A	N/A	N/A	None
	For property tax purposes cellular companies are not considered to be public utilities. As a result cellular companies property are assessed at the local level. MI ST §§ 209.104, 211.10(1), 211.18; Michigan Assessor's Manual.	Intangible personal property is exempt from property tax. MI ST § 211.9e.	N/A	Locally administered 911 fee does not apply to wireless providers (Mi. Stat. Ann. 484.1102); Potential 4% surcharge on monthly telephone charges to fund 911 (subject to voter approval) ("Pro/Con: Oakland County's 911 Service," The Detroit News, 4/28/98); Potential 65¢ on monthly cellular telephone bills to fund 911 in Kent & Ottawa Counties (subject to voter approval) ("Locator Place Aims At Cell Phones," The Grand Rapids Press, 3/19/98)
Detroit				
Minnesota				
Dakota	N/A	N/A	N/A	None
	The local assessing officials for each township assess the taxable property (real property) of a cellular company. Property is assessed at its market value and then divided into various classes for purposes of taxation. MN ST. §§ 273.11, 273.01, 273.08.	All intangible personal property, including cellular licenses, is exempt from taxation in the State of Minnesota. MN ST § 272.02.	N/A	None
Minneapolis				
Mississippi				
	N/A	N/A	N/A	County administered 911 fee applies to wireless carriers and is imposed at a rate not exceeding \$1 per residential customer line and \$2 per commercial customer line. Cellular users pay the residential rate. (Ms. Stat. Ann. 19-5-303)
Madison				

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STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
	Antenna Building Permit (if change occupancy of building): \$50; plus a cost of construction fee: \$7 per \$1000 for 1st \$100000, and \$10 per \$1000 thereafter; Towers subject to cost of construction fee (See antenna fee). (Boston Dept. of Planning & Zoning)	
Boston		
Michigan		
Oakland		
	Information is forthcoming	
Detroit		
Minnesota		
Dakota		
	Conditional use permit in industrial areas (max height of 165 feet & set-back of 75% of tower height): fee of \$225 plus legal & consulting costs incurred by the city of New Hope (New Hope is 20 minutes northwest of Minneapolis)	
Minneapolis		
Mississippi		
Madison		

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SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Jackson	None			None	None
Missouri					
St. Louis	None		1.75% on sales of tangible personal property and intrastate telecom services originating and terminating in the state and charged to a billing address in the county (R.S.MO. 67.505) (A number of special district taxes are authorized in various counties, and are incorporated into the county rate) (R.S.MO. 67.550, et. seq.)		
St. Louis	None			2.625% on sales of tangible personal property and intrastate telecom services originating and terminating in the state and charged to a billing address in the city (R.S.MO. 94.510)	None
Montana					
Yellowstone	None		None		
Billings	None			None	None
Nebraska					
Lancaster	None		Effective 7/1/98, counties may levy special sales/use taxes in unincorporated areas of the county. None are currently in place. (Ne. St. § 13-319)		

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SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	None	No	None	None
Jackson				
Missouri				
St. Louis		Yes		None
St. Louis	None	Yes	None	None
Montana				
Yellowstone				None
Billings	None	No	None	
Nebraska				
Lancaster				None

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STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	
	Wireless Locally Assessed?	Intangibles	911 Fee (locally administered)	
Jackson	The Mississippi State Tax Commission does not treat a cellular provider as a public utility or telephone company for purposes of property tax. Therefore, property of cellular telephone companies is assessed by local assessors. Per conversation with Bob Dampier, Director of Public Utilities, Mississippi State Tax Commission.	The Legislature has exempted nearly all intangible property. Cash on hand, certain loans yielding more than 6%, and banking capital remain taxable. Property Assessments, Rules and Regulations, revised July 1, 1970, page 9; MS ST §§ 27-35-35, 27-35-33, 27-31-1, 27-35-31.	N/A	None
Missouri				
St. Louis	N/A	N/A	N/A	None
St. Louis	All taxable property of cellular communication companies is annually assessed at the local level. MO R.S. §§ 137.115, 137.016.	Intangible personal property is exempt from property tax. MO R.S. § 137.075	N/A	Locally administered 911 fee does not apply to wireless (\$0.75 per access line per month or 15% of the tariff local service rate, whichever is higher). (Mo. Stat. Ann. 190.305)
Montana				
Yellowstone	The Department of Revenue annually values and assesses the property of cellular providers. The Department assesses the property of cellular telephone companies in the taxing jurisdiction where the property is located on the assessment date. Local assessor appraisal assessment staff are utilized by the Department to perform the assessment work. Montana Annotated Code, Sections 15-8-101, 15-8-408, 15-8-409.	Certain types of intangible personal property are exempt from property tax including debt secured by mortgage, money and credits, moneyed capital (which includes bonds, notes, and other evidences of indebtedness), bank shares, and stocks of a company or corporation when the property of the company or corporation is within the state and has been taxed. Montana Annotated Code, Sections 15-6-201(1)(f), 15-6-204, 15-6-703, 15-1-101(o).	N/A	None
Billings	N/A	N/A	N/A	None
Nebraska				
Lancaster	The county assessors value all nonoperating property of any public service entity, including cellular companies. NE ST § 77-801.	Intangible personal property, other than the franchise value, is exempt from property tax. NE ST § 77-201; NE Reg. 43-004.	N/A	None

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STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Jackson		
Missouri		
St. Louis		
St. Louis		
Montana		
Yellowstone		
Billings		
Nebraska		
Lancaster	Development permit fee: \$100-\$150; additional fees for plan review and building permits are \$26.50, plus \$2.50 for each additional \$1000 in value, up to \$50,000, and \$2 for each additional \$1000 in value over \$50000.	

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SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Lincoln	None, but see Business Occupation License Tax			1.5% on gross receipts from the retail sale of intrastate telecom services, including wireless services that are billed to a billing address in the city (Ne. St. § 77-2702)	None
Nevada					
Clark	None		5% on receipts from the sale of tangible personal property within the county, including: 2.5% school support tax, 2.5% county/city relief tax, and 0.5% development/tourism tax. However, because local taxes are administered by the state, the rate paid on sales within the county is really 7% (2% state sales tax) (Nev. Rev. St. §§ 374.110, 374.190, 377.040, 377.020, 377A.020, 376A.040)		
Las Vegas	None			None	None
New Hampshire					
Rockingham	None		None		
Portsmouth				None	None
New Jersey					
Bergen	None		None		
Newark	None			None	None
New Mexico					

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LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	None	Yes	None	None
Lincoln				
Nevada				
	A number of special district and school support taxes are imposed and incorporated into the 7% state/county rate.	No		None
Clark				
	None	No	None, but see Business Occupation License Tax	None
Las Vegas				
New Hampshire				
Rockingham				None
	None	No	None	None
Portsmouth				
New Jersey				
Bergen				None
	None	No	None	None
Newark				
New Mexico				

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STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	
	Wireless Locally Assessed?	Intangibles		911 Fee (locally administered)
	N/A	N/A	3.8% of the net income from all business conducted within the city. Specifically applies to telecom and mobile carriers	The Emergency Telephone Communications Surcharge does not apply to cellular companies. (Ne. Stat. Ann. 86-1003)
Lincoln				
Nevada				
	Since cellular companies are not intercounty in nature, Nevada locally assesses the property of cellular companies. The State Public Service Commission issues two licenses to operate a cellular company in each county. Their property is locally assessed in the county where the company has a license to operate.	The Nevada Constitution exempts from property tax shares of stock, bonds, mortgages, notes, bank shares, bank deposits, book accounts, credits, and securities. Nevada Constitution, Article 10, Section 1. However, included in the taxable property of a cellular company is the value of any franchise of the company. Nevada Revised Statutes, Section 361.320.	Telecom utilities pay 1% of gross revenue from services provided to customers in unincorporated areas of the county	None
Clark				
	N/A	N/A	Telecom utilities pay to the city, semi-annually, 5% of gross revenue from business conducted within the city	None
Las Vegas				
New Hampshire				
Rockingham	N/A	N/A	N/A	None
	In general, real property is locally assessed by the town assessor in the jurisdiction where the property is located. New Hampshire RSA, Section 73:10.	There is no statute that specifically exempts intangible personal property from property tax. However, the New Hampshire property tax system applies only to real property. New Hampshire RSA, Section Chapter 72 et seq.	N/A	None
Portsmouth				
New Jersey				
Bergen	N/A	N/A	N/A	None
	Real property is assessed at its true full and fair value. Full and fair value of property is defined as the price that the property would sell at a bona fide sale. Real property is assessed by the local taxing district where the property is situated. The Business Retention Act excludes from taxation machinery, apparatus, and equipment which are not fixtures. N.J. Stat. Ann. §§ 54:4-23, 54:4-1.13 - 1.15 (1997).	Intangible personal property is not subject to property tax in New Jersey. N.J. Stat. Ann. § 54:4-1 (West 1997).	N/A	None
Newark				
New Mexico				

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STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Lincoln		
Nevada		
Clark		Public utilities utilizing the public right of way in unincorporated areas of the county pay 2% of gross revenue derived from services provided to customers within these unincorporated areas.
Las Vegas		
New Hampshire		
Rockingham		
Portsmouth		
New Jersey		
Bergen		
	In Ringwood, three towers on private property were leased to Bell Atlantic for \$20000 per year for 20 years.	
Newark		
New Mexico		

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SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Bernadillo	None		0.375% on gross receipts from sales of tangible personal property and telecom services that originate or terminate in the state and are charged to a service address in the county (for all county areas that do not include a city sales tax) (N.M. St. Ann. § 7-19D-9)		
Albuquerque	None			1.063% on gross receipts from sales of tangible personal property and telecom services that originate or terminate in the state and are charged to a service address in the city (N.M. St. Ann. § 7-19D-9)	None
New York					
New York			None (Although a number of counties are authorized to levy sales taxes of up to 4% on the sales of tangible personal property and telecom services)		
New York City	Generally, 8.85% of entire net income allocated to NYC, plus a tax on subsidiary capital allocated to New York City. Public Utilities subject to the public utility gross receipts tax are exempt from the net income tax; however, vendors of utility services are not. NY State takes the position that wireless telecom providers are "public utilities."			4% on sales of tangible personal property and telecom services that originate and terminate in the state and are charged to a service address in the city (NYC Admin. Code §§ 11-2002) Cities may only enact a sales/use tax when the county in which it is located has not imposed such a tax.	None (Although a number of school districts are authorized to impose a sales/use tax of up to 3.25%, resulting in a total state, county, city, MCTD & school district rate of up to 11.5% on sales of tangible personal property and telecom services (The total rate of tax in GlenCove is 11.5%, in Albany is 11% and in Long Beach is 11.5%.)
North Carolina					

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SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
		Yes		None
Bernadillo				
	None	Yes	None	None
Albuquerque				
New York				
				None
New York				
	The Metropolitan Commuter Transportation District ("MCTD") is a state level tax levied in only a few localities, including New York City.	Yes	2.35% of the monthly gross income of utilities, or monthly gross operating income of vendors of utility services, from intracity sales made or services rendered within New York City (NYC Admin. Code § 11-1102; NY General City Law § 20-b) (NY State takes the position that wireless telecom companies are "public utilities.") Local utility taxes are limited to gross income or gross operating income from utility services provided entirely within the locality (i.e., telephone calls must originate and terminate in the city for the tax to apply.) Currently, all other cities in NY impose a utility tax of 1% on the gross income or gross operating income from sales of utility services within the respective city, except the city of Sherril, which does not levy a utility tax, and Buffalo, Rochester and Yonkers, which impose a 3% tax. (NY General City Law § 20-b)	None
New York City				
North Carolina				

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PROPERTY TAX				
STATE (LOCALITY)	Wireless Locally Assessed?	Intangibles	Business Occupation and License Tax	911 Fee (locally administered)
	The Taxation and Revenue Department is responsible for valuing property subject to property tax and used in the conduct of railroads, communications systems, pipelines, public utilities, and airlines (Sec. 7-36-2, NMSA 1978.).A local county assessor has the responsibility for assessing all other property within a county.	Intangible property is not subject to valuation or taxation under the Property Tax Code because it is not within the definition of "property" found in Section 7-35-2. Tax is imposed only on "property". 3 NMAC 6.5.21.7.	N/A	None
Bernadillo				
	N/A	N/A	N/A	None
Albuquerque				
New York				
	The counties, although technically the principal local taxing units, operate under the town system with cities, towns, villages, and school and special districts having independent powers of taxation for their own purposes. Local assessors are responsible for valuing utility property on privately owned rights of way, as well as real property within their jurisdiction. 4 Op. Counsel SBEA No. 89.; N.Y. Real Prop. Tax Law § 624.	The New York State Constitution prohibits the state from subjecting intangible personal property to an ad valorem tax. However, a tax may be assessed on a special franchise which is an intangible right to operate in a public way. N.Y. Const. art. XVI, § 3. N.Y. Real Prop. Tax Law § 300. N.Y. Real Prop. Tax Law § 102(17).	N/A	None
New York				
	N/A	N/A	N/A	None
New York City				
North Carolina				

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Bernadillo		
Albuquerque		
New York		
New York		
New York City	Tower sites in NYC lease for \$24000 per year. In Niagra, towers in industrial zones lease for \$25000 per tower, plus \$100 for each additional foot in excess of 150 feet. In Depew, a tower application review is \$1500, antenna placement is \$500, and an antenna application review is \$500.	
North Carolina		

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Davidson	None		2% on sales of tangible personal property and certain service (does not include telecom services) (NC Gen St. §§ 105-463, 464, 480, 481, 482, 483, 495, 496, 497, 498)		
Greensboro	None			None	None
North Dakota					
Burleigh	None		None		
Bismark	None			1% on intracity sales of communication services that originate or terminate in the city and are billed to a billing address therein (ND Cent. Code § 40-05.1-06)	None
Ohio					
Cuyahoga County	None		2% (1% Original County Tax + 1% Additional Tax) on sales of tangible personal property and telecom services that originate or terminate in the county and are charged to a billing address therein (Ohio Rev. Code Ann. §§ 305.31, 5739.021, 5739.026)		
Cleveland	Rates in Ohio range from 1/4% to 2 1/2%. The city of Cleveland imposes tax rate of 2% of a corp's net profits derived from activities within the city.			None	None
Oklahoma					

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
		No		None
Davidson				
Greensboro	None	No	None	None
North Dakota				
Burleigh				None
Bismark	None	Yes	None	None
Ohio				
Cuyahoga County		Yes		None
	None	No	None	None
Cleveland				
Oklahoma				

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	
	Wireless Locally Assessed?	Intangibles	License Tax	911 Fee (locally administered)
	The assessed value of public service company system property is determined by applying a percentage established by the Department of Revenue to the allocation of such value to each county. Included in the definition of public service company are telephone companies and any other company providing a public service that is regulated by the FCC. G.S. §§ 105-284, 105-333(14), 105-335.	Effective for tax years beginning 7/1/97, all intangible personal property other than leasehold interests in exempted real property is exempt from property tax. For prior tax years, only accounts receivables, bonds, stock, and equitable interests in trust funds are exempt. G.S. § 105-275(31)	N/A	Cellular surcharge of 58¢/month; Proposed 80¢ monthly surcharge to be added to all wireless customers' bills, starting no sooner than Oct. 1 (Proposal Calls For Surcharge to Cover Wireless 911 Service," The News & Observer Raleigh, NC, 8/19/98); Fee in Pender County is 99¢/line/month ("Phone Fee Foots Bill to Upgrade Pender's 911," Morning Star - Wilmington, N.C., 3/28/98) (NC Stat. Ann. 62A-5)
Davidson				
Greensboro	N/A	N/A	N/A	None
North Dakota				
Burleigh	See State Assessment	The intangible personal property of a cellular company is valued and taxed along with the tangible personal property. ND ST 57-02-05.1.	N/A	Does not apply to wireless services
Bismark	N/A	N/A	N/A	None
Ohio				
Cuyahoga County	Tangible personal property listed in taxpayers' annual returns is assessed by county auditors, but the Tax Commissioner assesses the tangible personal property of taxpayers who own taxable property in more than one county and the property of public utilities. Providers of cellular radio service are not "public utilities." Sec. 5727.01.	The taxes on intangible property have been repealed, with the exception of the tax on dealers in intangibles, beginning with the 1986 return year. Rule 5703-3-23, Ohio Admin. Code.	N/A	Does not apply to wireless services
Cleveland	N/A	N/A	N/A	Does not apply to wireless services
Oklahoma				

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Davidson		
Greensboro	In Garner, a town property lease for placement of Sprint towers requires \$400 per month for 30 years.	
North Dakota		
Burleigh		
Bismark		
Ohio		
Cuyahoga County		
Cleveland		
Oklahoma		

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
McClain	None		1% on gross receipts from sales of tangible personal property and telecom services that originate or terminate in the county (Okla. St. tit. 68 § 2701)		
Oklahoma	None			3.875% on gross receipts from sales of tangible personal property and telecom services that originate or terminate in the city (Okla. St. tit. 68 § 2701)	None
Oregon					
Washington	None		None		
Portland	None			None	None
Pennsylvania					
Philadelphia	None		None, although Allegheny county may impose a sales tax at a rate of 1%.		

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
		Yes		None
McClain				
	None	Yes	None	None
Oklahoma				
Oregon				
				None
Washington				
	None		None	None
Portland				
Pennsylvania				
				None
Philadelphia				

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	
	Wireless Locally Assessed?	Intangibles		911 Fee (locally administered)
	N/A	N/A	N/A	Does not apply to wireless services
McClain				
Oklahoma	Pursuant to the statutory definition, Oklahoma no longer considers cellular communications companies as public service corporations and consequently, the State Board of Equalization can no longer assesses their property. U.S. Cellular v. State Board of Equalization, Case No. CJ-95-05386; Southwestern Bell Mobile Systems, Inc. v. State Board of Equalization, Case No. CJ-95-788-67.	Generally, the state exempts intangibles from taxation. Okla. Const. art. 10, § 6A.	N/A	None (See "Cities Can't Charge 911 Cellular Fees," Tulsa World, 7/4/97)
Oregon				
Washington	All property not assessed by the Department of Revenue, such as non-operating property, is assessed by the assessor of the county in which such property is situated. Or. Rev. Stat. § 308.517(5).	With limited exceptions, intangible personal property of a public utility company is subject to property taxation. Or. Rev. Stat. § 308.510(1).	N/A	Does not apply to wireless services
Portland	N/A	N/A	Telecom public utilities must pay a license tax of 3% of gross revenue from the provision of intracity telecom services. (Or. Rev. St. § 7.14.010; 40)	Telephone excise tax applies on a per instrument basis at the rate of 75 cents per month for telecom services with access to E-911. Or. Rev. Stat. 32, ch. 401 §10(1).
Pennsylvania				
Philadelphia	Real property located in Pennsylvania is locally assessed where the property is located. Counties, cities, boroughs, townships, and school districts may impose a real property tax. Intangible personal property is also subject to local taxation and is taxable at the residence of the owner. The domicile for corporations is at the state of incorporation. The state classifies the different counties into eight different classes depending on the size of the county. Pa. Stat. Ann. tit. 72, §§ 5020-402, 5020-507(1995).	Local jurisdictions may impose a tax on intangible personal property owned by domestic corporations. However, corporations that conduct business in Pennsylvania, but who are not residents, are not subject to personal property tax. Pa. Stat. Ann. tit. 72, § 5020-507(1913).	N/A	Does not apply to wireless providers. (P.S. §7012.) County imposes a 74¢/month/local exchange access line surcharge ("Ringin 911 Could Mean Ringin Down," Pittsburgh Post-Gazette, 7/15/98)

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
McClain		
	In Edmond, Western Wireless leases city property for its antenna and tower sites for a total of \$70000.	
Oklahoma		
Oregon		
Washington		
Portland		
Pennsylvania		
	Washington County will rents county property to AT&T for placement of its cellular equipment for either \$5000 per year or for \$500 per month. The exact rate remains to be decided.	
Philadelphia		

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Philadelphia	None, <i>but see</i> Business Occupation License Tax			1% on sales of tangible personal property and telecom services that are charges to a service address in the city (Phil. Code § 19-2701) (Currently, no other city imposes a sales tax)	None
Rhode Island					
Providence	None		None		
Providence	None			None	None
South Carolina					
Pickens	None		1% on sales of tangible personal property and communication services made to customers within the county (S.C. Code § 4-10-30)		
Greenville	None			None	None
South Dakota					
Minnehaha	None		None		
Sioux Falls	None			2% on sales of tangible personal property and communication services made to customers within the city (S.D. Codified Laws Ann. § 10-52-2, 10-52-2.4, 10-52-3)	None
Tennessee					

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	None	Yes	None	None
Philadelphia				
Rhode Island				
Providence				None
	None	No	None	None
Providence				
South Carolina				
		Yes		None
Pickens				
Greenville	None	No	None	None
South Dakota				
				None
Minnehaha				
	None	Yes	None	None
Sioux Falls				
Tennessee				

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	911 Fee (locally administered)
	Wireless Locally Assessed?	Intangibles		
Philadelphia	See above	See above	Telecom companies doing business in Philadelphia must pay a business privilege tax of 3 mills per dollar of annual receipts and 6.25% of net income (Phil. Code § 19-2604(5))	None
Rhode Island				
Providence	See State Assessment	Intangible property is exempt from ad valorem taxation.	N/A	None
Providence	N/A	N/A	N/A	None
South Carolina				
Pickens	The ultimate responsibility for valuation rests with the Department of Revenue. The Department also has the sole responsibility for determining the value of real and personal property of cellular telephone service providers. S.C. Code Ann. § 12-37-520	Intangible personal property owned by cellular telecommunications companies is exempt from property taxation in South Carolina. Intangible personal property is not defined in South Carolina, but is generally any property that has no intrinsic marketable value, but is representative of value instead. S.C. Constitution Art. X § 3(j)	N/A	Does not apply to wireless services
Greenville	N/A	N/A	N/A	Does not apply to wireless services
South Dakota				
Minnehaha	N/A	N/A	N/A	Not to exceed 75¢ month/customer account (S.D. Stat. Ann. 34-45-4) Effective through June 30, 1999, any county not collecting the charge must remit to the South Dakota co-ordination fund an amount equal to 1¢ per month per cellular customer (S.D. Stat. Ann. 34-45-4.1)
Sioux Falls	South Dakota centrally assesses only the real and personal property used in the operation and maintenance of telephone lines. Because cellular telephone companies do not own such property as a wireless provider, they are only subject to local assessment on their real property. Western Wireless Corporation v. South Dakota Dep't of Revenue, Civ. No. 96-384 (July 22, 1997, 6th Dist.)	There is no statutory provision exempting intangible property from tax. However, property taxes only apply to real and tangible personal property. S.D. Codified Laws § 10-4-2; S.D. Codified Laws § 10-4-2.2.	N/A	None
Tennessee				

**PCIA
LOCAL TAX SPREADSHEET**

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Philadelphia		
Rhode Island		
Providence		
Providence	Providence is leasing a water tower to Omnipoint for placement of a cellular antenna. The lease terms require \$18000 in the first year, with a 2.5% in each of the next four years.	
South Carolina		
Pickens		
Greenville		
South Dakota		
Minnehaha		
Sioux Falls		
Tennessee		

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Lake	None		2.75% on sales of tangible personal property and telecom services originating and terminating in the state and charged to a service address in the county (Tenn. Code Ann. § 67-6-702)		
Nashville	None			None, although some cities do levy a sales/use tax. The combined city/county rate may not exceed 2.75%	None
Texas					
Dallas	None		None		
Dallas	None			1% on sales of tangible personal property and telecom services that originate within the city or are charged to a billing address in the city (Tex. Tax Code Ann. §§ 323.101, 322.102, 322.106; P.C.S. Art. 1118x §§ 8, 11B)	None
Utah		4.875			

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
		Yes		None
Lake				
	None	Yes	None	None
Nashville				
Texas				
				None
Dallas				
	1% on sales of tangible personal property and telecom services that originate within the district or are charged to a billing address in the district	Generally yes	None	None
Dallas				
Utah				

PCIA
LOCAL TAX SPREADSHEET

PROPERTY TAX				
STATE (LOCALITY)	Wireless Locally Assessed?	Intangibles	Business Occupation and License Tax	911 Fee (locally administered)
Lake	The term "public utility" does not include domestic public cellular radio telephone service. Nonetheless, the Comptroller of the Treasury assesses cellular communications providers as public utilities. However, the assessment ratio used for cellular property is not the same as that of public utilities. Operating property which is used predominantly to provide cellular telephone service is assessed at the rate applicable to commercial and industrial property of the same type. Tenn. Code Ann. § 65-4-101(6). Tenn. Code Ann. § 67-5-1302(a)(1). Non-operating property is appraised annually and valued as other locally assessed property. Tenn. Code Ann. § 67-5-1302.	Intangible personal property is defined broadly as all personal property not defined as tangible personal property. It includes personal property, such as money, any evidence of debt owed to a taxpayer, any evidence of ownership in a corporation or other business organization having multiple owners, and all other forms of property, the value of which is expressed in terms of what the property represents rather than its own intrinsic worth. Tenn. Code Ann. § 67-5-501(5).	N/A	Claiborne county surcharge ('96 state maximum) of 65¢ for residential customers and \$2 for businesses ("Funding Running Out for E-911 in Claiborne," The Knoxville News-Sentinel, 4/2/97) (Tn. Stat. Ann. 7-86 103); Currently, no fee is imposed on cellular users, although the Knoxville-Knox county boards voted in 1996 to impose the state maximum rates on cellular customers ("911 Cell Phone Fee Suit Moot," The Knoxville News-Sentinel, 5/6/98)
Nashville	N/A	N/A	N/A	None
Texas				
Dallas	All taxable property of a cellular telephone company is appraised by appraisal districts responsible for all the taxing units which typically fall along county boundaries. Taxing units are counties, cities or towns, school districts, and special districts. Texas Tax Code, Section 1.04(12), Section 25.01(a).	Although the Texas Constitution authorizes the taxation of intangible personal property, most intangible personal property is exempt from taxation. Intangible property cannot be felt, measured, perceived by the senses and includes, but is not limited to stocks, bonds, licenses or permits, certificates of deposit, insurance policies, and goodwill. Texas Const. Art. VIII Section 1(c); Texas Tax Code, Section 1.04(6); Texas Tax Code, Section 11.02(a).	N/A	None
Dallas	See above	See above	None, imposition of business license taxes on telecom companies is expressly prohibited	None
Utah				

**PCIA
LOCAL TAX SPREADSHEET**

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Lake		
Nashville		
Texas		
Dallas		
Dallas	In Arlington, placement of antennas on city property is \$15000 annually for a 10 year period. In Roanoke, placement of an antenna on a city water tower is \$800 per month.	
Utah		

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Salt Lake	None		1.35% (6.225% combined rate - 4.875% state) on sales of tangible personal property and intrastate telecom services charged to a billing address in the county (Utah Code Ann. §§ 59-12-204, 205)		
Salt Lake	None			None	None
Vermont					
Chittenden	None		None		
Burlington	None			None	None
Virginia					

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
				None
Salt Lake				
	None	Yes	None	None
Salt Lake				
Vermont				
				None
Chittenden				
Burlington	None	None	None	None
Virginia				

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	
	Wireless Locally Assessed?	Intangibles	License Tax	911 Fee (locally administered)
	The Utah State Tax Commission centrally assesses the property of public utility companies. Utah Code Ann., § 59-2-201. A cellular company is a public utility. Utah Code Ann., § 59-2-102(21). All real and tangible personal property of a cellular telephone is assessed at 100% of its fair market value. County assessors appraise and assess on a separate basis all non-operating public utility property that is not necessary to the conduct of the business and does not contribute to the income of the business. Utah Code Ann., § 59-2-201(3).	Intangible personal property is exempt from property tax.	N/A	Wireless is state administered; however, local surcharge of 50¢/month/line for local exchange service ("Police Feel Ambivalent About 911 Alternative," Desert News, 3/9/97)
Salt Lake				
	N/A	N/A	\$70 per place of business in the city + \$6 per each full-time and \$3 per each part-time employee exceeding one (S.C. Muni Code) Persons engaged in business in the city who do not maintain a place of business there pay a fee based on the percentage of gross sales in the city relative to its sales everywhere	None
Salt Lake				
Vermont				
	In general, Vermont imposes a property tax on real and tangible personal property located in the state. Generally, the property tax is assessed locally. Property used in the operation of a telephone business, except land and buildings, is exempt from local property taxation. Instead, Vermont imposes a centrally assessed tax on the net book value of all personal property tax owned by telephone companies. In lieu of paying the centrally assessed personal property tax, a telephone company that is earning less than \$50 million annually may choose to pay a tax on its entire gross operating revenues.	Intangible property is not subject of property tax.	N/A	None
Chittenden				
Burlington	N/A	N/A	N/A	None
Virginia				

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Salt Lake		
	Lease of a tower site on Sandal City property is \$11000 per year.	
Salt Lake		
Vermont		
Chittenden		
Burlington		
Virginia		

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Prince William	None		1% on sales of tangible personal property within the county (no tax on telecom services) (Va. Code Ann. § 58.1-605)		
Norfolk	None			None	None
Washington					
King	None		2.1% on sales of tangible personal property and telecom services charged to a service address in the county (0.5% county sales tax + 0.5% additional county sales tax + 0.2% county transit tax + 0.425% city sales tax + 0.5% additional city sales tax) (Note: the additional county/city sales tax is to compensate local government for losses from the phase-out of the property tax on business inventories) (Wash. Rev. Code § 82.14.030, 82.14.010, 82.04.050)		

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
		No		Any county, city or town may impose a surcharge equal to 20% of a consumer's monthly charges, if the consumer's address is located in the county, city or town. The tax is limited to (i) the first \$15 charged to each residential consumer each month, and (ii) 10% of the first \$30 of a mobile customer's monthly phone charge. Any county surcharge imposed shall not apply within the limits of any incorporated town located within such county which town imposes a town surcharge, provided that such town (i) provides police or fire protection, and water or sewer services, or (ii) constitutes a special school district and is operated as a special school district under a town school board of three members appointed by the town council. Further, any consumer shall be entitled to a refund from the county, city or town imposing the surcharge equal to the amount of any surcharge the consumer paid to a jurisdiction outside of the Commonwealth; however, the amount of credit or refund shall not exceed the surcharge paid to the county, city or town on such purchase. (Va. Code Ann. §§ 58.1-3812)
Prince William				
	None	No	None	10% on the first \$30 of a mobile customer's monthly phone charge. (Norfolk Commissioner's Office) The law reads as follows: any county, city or town may impose a surcharge equal to 20% of a consumer's monthly charges, if the consumer's address is located in the county, city or town. The tax is limited to (i) the first \$15 charged to each residential consumer each month, and (ii) 10% of the first \$30 of a mobile customer's monthly phone charge. Any county surcharge imposed shall not apply within the limits of any incorporated town located within such county which town imposes a town surcharge, subject to certain provisions. Further, any consumer shall be entitled to a refund from the county, city or town imposing the surcharge equal to the amount of any surcharge the consumer paid to a jurisdiction outside of the Commonwealth; however, the amount of credit or refund shall not exceed the surcharge paid to the county, city or town on such purchase. (Va. Code Ann. §§ 58.1-3812)
Norfolk				
Washington		Yes		None
King				

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	
	Wireless Locally Assessed?	Intangibles		911 Fee (locally administered)
Prince William	The State Corporation Commission Division of Taxation assesses the real and personal property of all cellular telephone companies. The state makes no distinction in the assessment of operating and non-operating property thus, it is all assessed in the same manner. Virginia Code, Section 58.1-2633.	Intangible personal property is currently exempt from property tax. Virginia Constitution, Article X, Section 1; Virginia Constitution, Article X, Section 6(a)(5); Virginia Code, Section 58.1-1101c.	N/A	E-911 local exchange service monthly fees may range from \$1.46 in Roanoke County to \$2.00 in Bedford County. (C.S. Murphy, "County to Raise Fee for E-911," Roanoke Times & World News, Page B1 (Apr. 29, 1998). Cellular fees imposed at state level. (Va. Stat. Ann. 56-484.8, 56-484.10)
Norfolk	N/A	N/A	N/A	None
Washington				
King	The county assessors value all non-operating property of cellular companies. Non-operating property is property that is not reasonably necessary, not used, or not available for use in the ordinary conduct of the company's business. Wash. Rev. Code, § 84.12.380; Wash. Rev. Code, § 84.12.200(14).	In general, intangible property is exempt from taxation. However, beginning with assessments levied in 1998, intangibles will be assessed only to the extent that licenses, permits and franchises granted by a government agency affect the use of the property, the valuation of which will be treated through the application of generally accepted appraisal practices, e.g., FCC licenses. Wash. Rev. Code, § 84.36.070.	N/A	Locally administered 911 fee does apply to wireless. Maximum rate is 25¢ per month per radio access line. (Wash. Rev. Code Ann. §82.14B.030.)

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Prince William		
Norfolk	Erection of two towers on private property is \$30000 per tower. Leases average between \$600 per month in rural areas of Virginia and \$1200 per month in urban areas.	
Washington		
King		

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Seattle	None, but see Business Occupation License Tax			2.1% on sales of tangible personal property and telecom services charged to a service address in the city. If a county has imposed a tax, a city in the county may impose a tax of only 0.425%. (0.5% county sales tax + 0.5% additional county sales tax + 0.2% county transit tax + 0.425% city sales tax + 0.5% additional city sales tax) (Note: the additional county/city sales tax is to compensate local government for losses from the phase-out of the property tax on business inventories) (Wash. Rev. Code § 82.14.030, 82.14.040, 82.04.050)	None
West Virginia					
Kanawha	None		None		
Charleston	None			None	None
Wisconsin					
Milwaukee	None		0.6% on sales of tangible personal property and telecom services that originate in the county (Wis. Const. Art. 8 § 1; Wis. St. §§ 77.70, 77.705)		
Milwaukee	None			None	None
Wyoming					

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	None	Yes	None	None
Seattle				
West Virginia				
				None
Kanawha				
	None	No	None	2% on gross amount charged to customers for utility service (W. Va. Code § 8-13-5a)
Charleston				
Wisconsin				
	1% Stadium Tax on sales of tangible personal property and telecom services that originate in the district (Wis. Const. Art. 8 § 1; Wis. St. §§ 77.70, 77.705)	Yes		None
Milwaukee				
Milwaukee		None	None	None
Wyoming				

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	PROPERTY TAX		Business Occupation and License Tax	
	Wireless Locally Assessed?	Intangibles	911 Fee (locally administered)	
	N/A	N/A	N/A	None
Seattle				
West Virginia				
Kanawha	N/A	N/A	N/A	Local E-911 fees are not imposed on cellular service. Kanawha County imposes a monthly fee of \$1.25 on residential phone customers and \$2 on businesses. (Dawn Miller, "911 Fees Going Up in the Fall," The Charleston Gazette, 6/27/97). Putnam County imposes a monthly fee of \$1.50. (Tim Baker, "Commission Approves 911 Fee Increase," The Milwaukee Journal Sentinel, 7/2/97)
Charleston	The non-operating real property of a utility is not assessed by the Board Of Public Works. It is the responsibility of local assessors to appraise the non-operating real property of a utility at fair market value. Real property is revalued based on a three year cycle. W Va. Code § 11-6-24; W. Va. Code §11-1c-9(b).	W.Va. Const., Art. 10, § 1. Intangible personal property will be taxed at 50% for 1998, 40% for 1999, 30% for 2000, 20% for 2001, 10% for 2002 and eliminated completely for tax year 2004 and thereafter. W. Va. Code § 11-5-3.	N/A	None
Wisconsin				
Milwaukee	Non-operating property of telephone companies providing basic local exchange services and cellular communications companies is subject to local assessment until 1999, at which point the companies will pay a gross receipts tax in lieu of local property tax. Wis. Stat. § 70.05(1); Wis. Stat. § 76.38(8).	Intangible property is exempt from taxation under Wisconsin law. Wis. Stat. § 70.112.	N/A	Does not apply to wireless services. Generally, county surcharges range from \$0.07 to \$0.87 per month/line. Milwaukee County monthly surcharge is fixed by state law at 25¢ per month/line. (Steven Walters, "Phone Surcharges Pay Little of 911 Costs," The Milwaukee Journal Sentinel, Page 5 (July 2, 1997)).
Milwaukee	N/A	N/A	N/A	None
Wyoming				

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)	Antenna/Permit Fee	Miscellaneous
Seattle		
West Virginia		
Kanawha		
Charleston		
Wisconsin		
Milwaukee		
Milwaukee		
Wyoming		

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX					
STATE (LOCALITY)	Corporate Income Tax	Sales/Use	County	City	School District
Laramie	None		1% on sales of tangible personal property and telecom services charged to a billing address in the county (Wyo. St. § 39-6-412)		
Casper	None			None	None

PCIA
LOCAL TAX SPREADSHEET

SALES/USE TAX (cont'd)				
STATE (LOCALITY)	Special District	Wireless Service	Gross Receipts	Utility User Fee
	1% Capital Facilities Tax on sales of tangible personal property and telecom services charged to a billing address in the county	Yes		None
Laramie				
Casper	None	None	None	None

PCIA
LOCAL TAX SPREADSHEET

PROPERTY TAX				
STATE (LOCALITY)	Wireless Locally Assessed?	Intangibles	Business Occupation and License Tax	911 Fee (locally administered)
	County assessors are responsible for assessing a telephone company's property that is valued at or less than two thousand dollars using the cost approach methodology. Wyoming Statute Section 39-2-201(a)(vi).	Intangible personal property, as enumerated above, is exempt from taxation. Wyoming Statute Section 39-1-201(a)(xxix).	N/A	Does not apply to wireless services
Laramie				
Casper	N/A	N/A	N/A	Does not apply to wireless services

PCIA
LOCAL TAX SPREADSHEET

STATE (LOCALITY)		Antenna/Permit Fee	Miscellaneous
Laramie			
Casper			